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§21-623.

- (a) Except as otherwise provided in this subtitle, Montgomery County and Prince George's County each may impose an ad valorem tax on all property assessed for tax purposes in the stormwater management district at a rate required to produce the amount needed to pay for:
- (1) maintenance of stormwater management systems in the stormwater management district that were maintained by the Commission before July 1, 1987, and systems established by each county on or after July 1, 1987;
- (2) the principal and interest that becomes due and owing to the bondholders during the following year and the proportionate part of the principal of all outstanding sinking fund bonds, as determined by the table of redemption of bonds for bonds issued by:
  - (i) the Commission for stormwater management; and
- (ii) the county for stormwater management under this subtitle; and
- (3) the cost of stormwater management activities and practices in the stormwater management district, as approved in the county's annual stormwater management budget and appropriations resolution for the following fiscal year.
- (b) (1) The Commission shall certify annually to each county the amount necessary to produce the sum required to pay the principal, interest, and other obligations for the current year on the outstanding bonds issued by the Commission to pay for stormwater management projects in the county's stormwater management district.
- (2) The county shall pay the amount certified under paragraph (1) of this subsection.
- (c) (1) Except as provided in paragraph (2) of this subsection, the taxes authorized by this section shall be imposed and collected in the same manner, have the same priority, bear the same interest, and be treated in all respects as other county taxes.

- (2) (i) Notwithstanding any provision of charter or other law, the taxes may not be subject to a limitation on the tax rate or tax revenues of the county.
- (ii) The tax revenues shall be deposited and maintained in a separate stormwater management fund established under § 21–627 of this subtitle.
- (iii) The tax revenues deposited in the fund shall be in addition to all other county taxes and may not be considered county taxes for the purpose of applying the limitations in Article VIII, § 812 of the Prince George's County Charter.

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